

DISKETTE REPORT

You may send your monthly Wage & Contribution Report by submitting a diskette to NPERS.

If you choose to submit your report via diskette, it must be received in the format prescribed by NPERS. (See following page.)

It is important to note that NPERS will no longer provide diskettes for reporting and will only return your diskette upon request.

** Please provide a self addressed envelope if you would like your disk returned.
Disks will not be returned without an envelope.

Provide the necessary information according to the Retirement Contributions File Layout and forward the diskette to NPERS for processing.

If reporting by diskette you must submit a Recap Report. You should also submit an Adjustment Report if necessary.

- If you have provided NPERS with an e-mail address, you will receive e-mails as part of the reporting process. Since you have submitted a disk, the reporting process will be handled by NPERS personnel.
- Even though you will be able to view your reports over the Internet, you **WILL NOT** be required to take any actions over the Internet.

File Layout

There should be no dashes in the Social Security number.

There should be no decimals in numbers. The last two places are assumed to be cents or hundredths of an hour. Example: \$125.25 = 00012525; 300.75 hours = 30075.

The file should be a fixed length of 275 bytes in the format, with one header record at the beginning of the file consisting of the first four fields.

All numeric (N) fields should be right justified and zero filled. All Alpha (A) fields should be left justified and space filled.

For all dollar amounts defined as 8N (6, 2), the decimal point is implied. Thus, for a value of \$100.12 the field should contain 00010012.

Date fields defined as 8N should be populated MMDDYYYY. Thus for February 8, 2002 the value would be 02082002.

** When providing an address change, be sure to complete the **DATE OF ADDRESS CHANGE** in the appropriate field. This date **MUST** be within the reporting period of the report.

Employer Reporting
File Layout Graphic
(see web site)

Definition of Field Names

Employer No. – County District Number for your school. See spreadsheet attached to this email. This format should be 2 Numerics followed by a dash ‘-’ followed by 4 alpha.

Period Begin Date – First day of payroll being reported

Period End Date – Last day of payroll being reported

Total Employee Contribution – Total amount of employee contributions being reported.

Note: The above fields define the header record for the school.

Note: The following fields define the detail record information for each individual member.

Social Security Number – Employee’s Social Security Number

Salary – Gross salary for which retirement is withheld *for the pay period being reported.*

Employee Contribution – Employees’ retirement contributions for the pay period being reported.

Hours Worked – Actual number of hours worked *during the pay period being reported.*

Prefix – Mr. Mrs. Dr. etc.

Last Name – Employee’s Last Name

First Name – Employee’s First Name

MI – Employees Middle Initial

Address Line 1 – First line of member’s address

Address Line 2 – Second line of member’s address

Address Line 3 – Third line of member’s address

City, State, Zip + 4 – Employee’s City, State, Zip, Zip + 4

Date of Address Change – Date on which the reported address was effective. If unknown, leave blank and provide for any future address change.

Date of Birth – Employee’s Date of Birth. If unknown, leave blank and provide for any new employee.

Date of Hire – Date member commenced work with your school. If unknown, leave blank and provide for any new employee.

Citizenship – Identify if the member is a United States citizen.

Gender – Member’s gender.

Position – Indicate if member is a classified or non-classified employee. You may use ‘Certified’ or ‘Non-Certified’ to determine. A Certified teacher/employee would be ‘non-classified,’ and a Non-Certified teacher/employee would be ‘classified.’

Term Date – Date on which the member’s employee-employer relationship dissolved. This date is determined by the school.

Installment Amount – Payments that are remitted toward a Purchase of Service

Employer Make-Up Contribution – Employer’s share of make-up contributions

Employee Make-Up Contribution – Employee’s share of make-up contributions

Make-up Late Interest – Late Interest

All Numeric fields should be right justified and zero filled. All Alpha fields should be left justified and space filled. For all dollar amounts defined as 8N (6,2), the decimal point is implied. Thus for a value of 100 dollars and 12 cents the field should contain 00010012.

PAPER REPORTING

When submitting your Wage & Contribution Report by paper, you must use the regulation form sent to you by NPERS. A paper report submitted to NPERS in any other format will be returned. A Wage & Contribution Recap Report must be included with your reports.

NPERS will send each school one blank form, which you may copy for each of your members. The form must contain the member's Social Security Number, Prefix, First Name, Middle Initial, Last Name and the demographic information. You should complete the remaining information related to employer reporting and make any corrections/updates to the demographic information.

Add new employees by completing a blank form for each new employee. Please retain a blank form to make copies for new employees added to your report.

- If you have provided NPERS with an e-mail address, you will receive e-mails as part of the reporting process.

SAMPLE FORM

INSTRUCTIONS

Wage & Contribution Reporting

Nebraska School Retirement System
1221 N Street, Suite 325
Lincoln, NE 68508

The following are information and directions for completing the Wage & Contribution Report for your school. Please provide the requested information and return the properly completed report to NPERS no later than 10 days after the payroll period end date.

Period Begin Date - First day of payroll being reported

Period End Date - Last day of payroll being reported

Social Security Number - Employee's Social Security Number

Prefix - Mr., Mrs., Dr., etc.

Last Name - Employee's Last Name

First Name - Employee's First Name

MI - Employee's Middle Initial

- If there are any corrections to be made on the above data elements, please do so by indicating the change on the 'Comments/Changes' line next to the data element.

Salary - This is the gross salary for which retirement is withheld for the payroll period being reported.

Employee Contribution - The actual amount deducted from the employee's salary using the current percentage rate for contributions. This should be only for the pay period being reported. DO NOT include any prior months in this amount. Corrections or adjustments to previous months must be listed on an Adjustment Report.

Hours Worked - The actual number of hours worked during the pay period being reported. The time period should correspond with the salary as described above. Corrections to hours from previous quarters (before July 1, 1995) or months (July 1, 1995 and after) must be listed on an Adjustment Report.

Installment Amount - Payments that are remitted toward a Purchase of Service

Make-Up Employer Contribution - Employer's share of make-up contributions

Make-Up Employee Contribution - Employee's share of make-up contributions

Make-Up Late Interest - Late Interest due for make-up contributions

Date of Hire - Date member commenced work with your school. If this information is not known, leave blank but please provide for any new employee.

Term Date - Date on which the member experiences a bona fide separation from service of employment with the member's current employer as determined by the employer.

Address Line 1 - First line of member's address

Address Line 2 - Second line of member's address

Address Line 3 - Third line of member's address

City, State, Zip + 4 - Employee's City, State, Zip + 4

Date of Address Change - Date on which the reported address was effective. If this information is not known, leave blank but please provide for any future address change.

Date of Birth - Employee's Date of Birth. If this date is unknown, leave blank and provide for any new employee.

Citizenship - Identify if the member is a United States Citizen. (Y=Citizen, N=Non-Citizen)

Gender - Member's Gender (F=Female, M=Male)

Position - Please indicate if member is a classified or non-classified employee. You may use 'certified' or 'non-certified' to determine. A certified teacher/employee would be 'non-classified,' and a non-certified teacher/employee would be 'classified.' Classified employees are hourly while non-classified are salaried. (N=Non-Classified, C=Classified)

Employer Reporting
Wage & Contribution Report Graphic
(see web site)

REMITTANCE PAYMENT

Payment of contributions is due to NPERS **no later than 10 calendar days** after the payroll period end date. If the 10th day falls on a weekend or holiday, payment must be received the following workday. The payment can be made by the following methods:

- A check payable to the Nebraska School Retirement System
- An electronic Automated Clearinghouse (ACH) credit payment
- An electronic Automated Clearinghouse (ACH) debit payment
- Journal Entry of NIS (Nebraska Information System)

Please indicate the type of payment on your Wage & Contribution Recap Report or Internet file header.

Check Payment

Payments by check cannot be postdated. If a check is postdated, it will be returned. NPERS cannot accept more than one check with the report. The check must equal the total of the Recap Report or Internet Confirm Report Grand Total.

ACH Credit Payment

A credit transaction can be sent directly to the State Treasurer's Office via electronic submission instead of a check. The amount of the credit payment must equal the total of the Recap Report or Internet Confirm Report Grand Total. (See the ACH information form, page 3-57.)

ACH Debit Payment

If you would like NPERS to debit your checking account, you will need to let the State Treasurer know the financial institution information. When NPERS receives your Wage and Contribution Report, NPERS will contact the State Treasurer's Office who will debit your financial institution to have that amount transferred from your account. The amount of the debit payment must equal the total of the Recap Report or Internet Confirm Report Grand Total. (See the ACH Debit Authorization Form, page 3-58.) It must be completed and returned to the State Treasurer's Office to authorize this process.

Journal Entry

This is for state agencies whose retirement deductions are withheld by NIS. You do not need to take any action for the deductions to be submitted.

ACH CREDIT INFORMATION FORM

Bank Routing Number	104000029
Bank Account Number	149400804576
Account Type	Checking
Account Title	Ne St Treas 85 00
Class Code and format	CTX or CCD+

Account title must be EXACT, DO NOT CHANGE SPELLING, IT MUST INCLUDE NUMBERS AT END.

Addenda information in CCD+ or CTX, identify sending school district name and number.

Any questions, call Mary Brock, ACH Administrator, State Treasurer's Office 402-471-4145.

This information is for ACH CREDIT transactions only, wire transfers will not be accepted to this account.

ACH DEBIT AUTHORIZATION FORM



Employer Reporting
Authorization Form Graphic

(see web site)

INSTRUCTIONS FOR THE WAGE & CONTRIBUTION RECAP REPORT

The Wage & Contribution Recap Report must be completed by all reporters except those who choose to report via the Internet.

The Wage & Contribution Recap Report must be completed and returned to NPERS with your paper report or diskette and /or adjustment reports.

Any checks received without a Wage & Contribution Recap Report will be returned. If you report via the Internet and pay by check, you are not required to complete a Wage & Contribution Recap Report. Please be sure to clearly identify the County/District (employer number) as assigned by NPERS and the pay period being remitted.

Following are instructions for completing the Wage & Contribution Recap Report.


- CURRENT CONTRIBUTIONS
 - Employee Contributions – The total of the Employee Contributions from your Wage & Contribution Report for the current payroll period (amount of employee deductions from regular payroll).
 - Employer Contributions – Total Employer Contributions, which should be 101% of the Total Employee Contributions.
- MAKE-UP CONTRIBUTIONS – (Based on calculations by NPERS. Instructions will be sent concerning additional contributions.)
 - Employee Contributions – This must be the amount of the Employee Contribution for any make-up contributions (contributions in which the employer failed to deduct and remit to NPERS from a previous time period). The employee must set up an agreement with NPERS.
 - Employer Contributions – This must be the amount of the Employer Contribution for any make-up contributions (contributions in which the employer failed to deduct and remit to NPERS from a previous time period). The employer
- MAKE-UP LATE INTEREST – Employer Contributions Only
 - Payment for Late Interest that would have been earned on make-up contributions reported above.
- INSTALLMENTS – (Based on calculations by NPERS. Instructions will be sent concerning the additional Employee contributions to be withheld.)
 - Employee Contributions – This must be the amount of the Employee pre-tax deductions for the reported pay period for installment payments toward a purchase of service. The employee must set up an agreement with NPERS.
- SUBTOTALS
 - Employee Contributions – This is the total of the Current Contributions, Make-up Contributions and Installments.
 - Employer Contributions – This is the total of the Current Contributions, Make-up Contributions, Make-up Late Interest.

- CONTRIBUTION ADJUSTMENTS(S) – Total of Contribution Adjustments for previous periods as shown on attached Adjustment Report(s).
- (OVERPMT)/UNDRPMT – Any over or under payment from a previous reporting period. You will be notified of these discrepancies through a notice from NPERS.
- PENALTY – Penalty owed for late reporting. NPERS will instruct you if you have a late penalty and the amount due.
- LATE INTEREST – Late Interest owed to NPERS. NPERS will instruct you if you owe Late Interest for periods in which your contributions were received after the due date.

Employer Reporting
Wage & Contribution Recap
Report Graphic

(see web site)

INSTRUCTIONS FOR COMPLETING AN ADJUSTMENT REPORT FORM FOR WEB REPORTERS



Employer Reporting
Home Page Graphic

(see web site)

Employer Reporting
Edit Member Records Graphic

(see web site)

Employer Reporting
Multiple Member Records Graphic

(see web site)

Employer Reporting
Edit Member Record Graphic
(see web site)

INSTRUCTIONS FOR COMPLETING AN ADJUSTMENT REPORT FORM FOR DISK AND PAPER REPORTERS

The Adjustment Report form must be submitted when making corrections or adjustments to previous month's reporting for contributions, salary, hours, installments, etc.

The amount of adjustments should be included with your remittance amount. Adjustment Reports should be submitted and recorded on the Contribution Adjustments line of the Recap Report. Any Adjustment Report should be mailed with your Wage & Contribution Report and Recap Report and must be signed by an Employer Contact.

When making an Adjustment for an employee's deduction or hours, list only the adjustment amount (difference between what was previously posted and the correct amounts). Note the pay period of the adjustment. If you owe additional amounts on your school district's share, list these on the School Contribution line.

If you have credits that exceed your contribution total, you can only take a credit equal to the contributions for the current reporting period. Any credit exceeding the current period's contributions can be taken on future reports. Please contact NPERS if you need to make an Employee Contribution adjustment for a previous fiscal year. NPERS will let you know the procedure to follow. Do not use the Adjustment Report for listing anything for the current pay period.

Following are examples of corrections or adjustments that may occur. A sample Adjustment Report and sample Wage & Contribution Recap Report are provided for each example.

- A. The school did not start deductions for retirement for an employee whose employment began August, thus no deductions were submitted for period end date Wage & Contribution Report. The error was caught in September. The school submitted an Adjustment Report and included the monies due with the following reporting periods' Wage & Contribution Report. Please note: If deductions are missed for 3 or more months, you may not use the Adjustment Report to report these contributions. Please see "NOTE" below. (See Example A, pages 3-67 and 3-68.)
- B. The school deducted on the wrong salary amount for a reporting period making an under deduction of \$.85. During the next pay period, the school deducted the \$.85 more from the employee's pay. They submitted an Adjustment Report and included the amount due with their next Wage & Contribution Recap Report. The \$.85 was not listed again on the Wage & Contribution Report. (See Example B, pages 3-69 and 3-70.)
- C. Only 100 hours were reported for an employee during the October 1999 Monthly Deduction Report, but he actually worked 140 hours. A correction was made by submitting and Adjustment Report. (This would have no affect on the Wage & Contribution Recap Report.) (See Example C, page 3-71.)

NOTE: Contributions for an individual who did not contribute when eligible will be considered a "Make-Up Contribution." You will need to send to NPERS, by reporting period, the wage and hours for each period missed. You do not need to submit an Adjustment Report for these contributions as an agreement will be set up on PIONEER. NPERS will notify the school concerning the amounts due for the employee and the school. Late interest is the the responsibility of the school. Please make sure the amounts for the Make-Up Contribution are reported on the Wage & Contribution Recap Report.

SAMPLE FORM

ADJUSTMENT REPORT (EXAMPLE A)

Employer Reporting
Sample Form Graphic

(see web site or printed manual)

EXAMPLE (A)

Employer Reporting
Sample Form Graphic
(see web site or printed manual)

SAMPLE FORM
ADJUSTMENT REPORT
(EXAMPLE B)

Employer Reporting
Sample Form Graphic

(see web site or printed manual)

SAMPLE FORM
WAGE & CONTRIBUTION RECAP REPORT
(EXAMPLE B)

Employer Reporting
Sample Form Graphic
(see web site or printed manual)

SAMPLE FORM

ADJUSTMENT REPORT

(Example C)

Employer Reporting
Sample Form Graphic

(see web site or printed manual)

SAMPLE FORM

W-2 and INSTRUCTIONS

Employer Reporting
Sample Form Graphic
(see web site or printed manual)

